

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
IFT-SUBVENED				
<i>Child Support Services Department</i>				\$99,190
Payroll/Personnel	Compliance	Board	Internal	
Procurement	Compliance	Board	Internal	
<i>Children and Family Services</i>				\$1,205,399
ARRA Grant Review	Compliance	Auditor-Controller	Internal	
Automated Provider Payment System	IT	Auditor-Controller	Internal	
CDE Financial Audit 09-10	Financial	State	Internal	
eCAPS Assistance	IT	Auditor-Controller	Internal	
Employee Expense Claims Review	Compliance	Auditor-Controller	Internal	
Group Homes & Foster Family Agency Fiscal Audits + Settlements	Fiscal	Department	Internal	
Payroll Follow-Up	Compliance	Board	Internal	
Procurement Review Follow-Up	Compliance	Board	Internal	
Technical Assistance	Special	Auditor-Controller	Internal	

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal	
<i>Community and Senior Services</i>				\$215,333
Contracting Review	Fiscal/Compliance	Auditor-Controller	Internal	
CSS Cost Validation - UNM College Works Programs	Special	Department	Internal	
Payroll	Compliance	Board	Internal	
Procurement	Compliance	Audit Committee	Internal	
Technical Assistance	Special	Auditor-Controller	Internal	
<i>Health Services-Administration</i>				\$1,267,850
2008-09 Pharmacy Services Agreement FC Audit	Financial	Department	Master Agreement	
Accounts Receivable/Write Off Review	Financial/Compliance	Auditor-Controller	Internal	
Affinity System Review	IT/Fiscal	Auditor-Controller	Internal	
ARRA Funding Review	Financial/Compliance	Auditor-Controller	Internal	
CHP FY09-10 Audit Contract	Compliance	State	Internal	
Department-wide Pharmacy Services Procurement	Compliance	Board	Internal	
DHS Grants Review	Fiscal/Compliance	Auditor-Controller	Internal	

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
FY09-10 AFDR Certification	Compliance	State	Internal	
IT Policy Review	IT	Board	Internal	
LAC+USC Affiliation Contract	Special	Department	Internal	
Miscellaneous Technical Assistance	Special	Auditor-Controller	Internal	
Payroll/Personnel	Compliance	Board	Internal	
Physician Timekeeping 2nd Follow-Up	Special	Board	Internal	
Physician Timekeeping Follow-up	Compliance	Board	Internal	
PSIP Policy and Operational Review	Special	Board	Internal	
Trust Funds, Accruals, and Commitments HSA Trust and A/P & Commitments Review	Fiscal	Auditor-Controller	Internal	
<i>Health Services-Antelope Valley Cluster (Hig</i>				\$175,550
Commitments, Accruals and Trust	Financial/Compli	Auditor-Controller	Internal	
Payroll/Personnel	Compliance	Board	Internal	
Procurement	Compliance	Audit Committee	Internal	
<i>Health Services-Coastal Cluster (Harbor/UCL</i>				\$27,900
Payroll/Personnel	Compliance	Board	Internal	

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
Procurement	Compliance	Audit Committee	Internal	
Trust Funds, Accruals, and Commitments HUCLA/MLK Trust, A/P & Commitments Review	Fiscal	Auditor-Controller	Internal	
<i>Health Services-Northeast Cluster (LAC+US)</i>				\$18,800
Budget, Trust, Commitments & Account Payable	Fiscal	Auditor-Controller	Internal	
Procurement	Compliance	Board	Internal	
<i>Health Services-Office of Managed Care</i>				\$1,900
Procurement	Compliance	Audit Committee	Internal	
<i>Health Services-RLA National Rehabilitation</i>				\$10,230
Procurement	Compliance	Audit Committee	Internal	
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal	
<i>Health Services-SFV Cluster (Olive View)</i>				\$30,675
OVMC Central Plant Operations Transfer	Special	Department	Internal	
Payroll/Personnel	Compliance	Board	Internal	

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
Procurement	Compliance	Audit Committee	Internal	
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal	
<i>Health Services-Southwest Cluster (King/Dre</i>				\$28,500
Payroll/Personnel	Compliance	Board	Internal	
<i>Mental Health</i>				\$534,930
Accounts Receivable and Cash Controls	Financial/Compli	Auditor-Controller	Internal	
EPSDT Billings	Special	Auditor-Controller	Internal	
Gift Cards	Fiscal	Auditor-Controller	Internal	
Medi-Cal Service Billings	Special	Auditor-Controller	Internal	
Payroll/Personnel	Compliance	Board	Internal	
Pharmacy	Fiscal	Audit Committee	Internal	
Procurement	Compliance	Board	Internal	
Technical Assistance	Special	Auditor-Controller	Internal	
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal	
WO Monitoring	Fiscal	Department	Internal	

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
<i>Public Health Programs</i>				\$127,713
ADPA Abuse Services Special Rate Study	Fiscal	Department	Master Agreeeme	
ARRA Funding Review	Financial/Compli	Auditor-Controller	Internal	
Environmental Health Fee Development Study	Fiscal	Department	Master Agreeeme	
FY09-10 ADPA Preliminary and Financial Certification	Compliance	State	Internal	
Miscellaneous Technical Assistance	Special	Auditor-Controller	Internal	
Pharmacy Procurement Review	Compliance	Board	Internal	
<i>Public Social Services</i>				\$787,378
Assistance Payment Review	Compliance	Auditor-Controller	Internal	
Contracting Review	Compliance	Auditor-Controller	Internal	
GAIN Financial Analysis	Special	Auditor-Controller	Internal	
IHSS Fraud Prevention Review	Compliance	Auditor-Controller	Internal	
LEADER Repayments Module Review	IT	Auditor-Controller	Internal	
Miscellaneous Assistance	Special	Auditor-Controller	Internal	
Pilot Automated Invoice Project Follow-Up	Compliance	Department	Internal	

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
Procurement	Compliance	Board	Internal	
Review of Contractor Issued Travel and Ancillary Payments	Compliance	Auditor-Controller	Internal	
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal	

IFT-SUBVENED TOTAL \$4,531,348

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
IFT-GENERAL FUND				
<i>Chief Executive Officer</i>				\$147,859
1000 S. Fremont Lease FY 2004-06	Financial	CEO	Internal	
CY 07-09 Fair Association Audit	Compliance	Board	Master Agreeeme	
Long Beach/Signal Hill Parcel 1 F/C Audit-Calendar Year 2009	Financial/ Compli	CEO	Master Agreeeme	
Rancho Business Center F/C Audit FY 2008-09	Financial/ Compli	CEO	Master Agreeeme	
Risk Management	Fiscal/Program	Audit Standards	Internal	
RMIS Payment Controls Review	IT	Auditor-Controller	Internal	
Utilities Revenue Review FY 2001-05	Financial	CEO	Master Agreeeme	
Workers' Compensation TPA Follow-Up Review	Compliance	Auditor-Controller	Internal	
<i>County Counsel</i>				\$5,580
County Counsel Litigation Cost Follow-up	Special	Board	Internal	
<i>Federal/State Disaster Aid</i>				\$234,000
Office of Recovery	Special	CEO	Internal	

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
<i>Internal Services</i>				\$166,907
ARRA Funding Review	Financial/Compli	Auditor-Controller	Internal	
Telephone Billing Review	Financial/Compli	Auditor-Controller	Internal	
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal	
<i>Treasurer and Tax Collector</i>				\$6,975
Transient Occupancy Tax (2005-2007)	Financial	Department	Master Agreeeme	
Transit Occupancy Tax FY2008-09	Financial/Compli	Department	Master Agreeeme	
IFT-GENERAL FUND TOTAL				\$561,321

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
NCC-GENERAL FUND				
<i>Agric Comm/Wts and Measures</i>				\$69,533
Payroll	Compliance	Board	Internal	
<i>Animal Care and Control</i>				\$111,600
Revenue Review	Financial/Compli	Auditor-Controller	Internal	
<i>Assessor</i>				\$43,245
Board IT Policy Compliance	IT	Board	Internal	
Payroll/Personnel	Compliance	Board	Internal	
Technical Assistance	Special	Auditor-Controller	Internal	
<i>Beaches and Harbors</i>				\$12,927
Marina Del Rey Revenue Audits	Financial	Board	Internal/Master A	
<i>Board of Supervisors</i>				\$186,000

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
Payroll/Personnel	Compliance	Board	Internal	
Procurement Review	Compliance	Board	Internal	
<i>Chief Information Officer</i>				\$13,907
McAfee Vulnerability Mgr Reporting for A-C	IT	Auditor-Controller	Internal	
<i>Coroner/Medical Examiner</i>				\$2,325
Review of Skeletons Gift Shop	Fiscal	Auditor-Controller	Internal	
<i>District Attorney</i>				\$148,336
Budget and Trust	Financial/Compli	Auditor-Controller	Internal	
Payroll/Personnel	Compliance	Board	Internal	
<i>Multiple Departments</i>				\$176,700
Countywide Cell Phone Review	Compliance	Auditor-Controller	Internal	
Countywide Fleet Management/Services	Compliance	Auditor-Controller	Internal	
<i>Parks and Recreation</i>				\$132,921

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
Payroll/Personnel	Compliance	Board	Internal	
Revenue Agreement Audits FY 2007-08	Financial	Department	Master Agreeeme	
Revenue Agreement Audits Prior to FY 2007-08	Financial	Board	Master Agreeeme	
Technical Assistance	Special	Auditor-Controller	Internal	
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal	
WO Monitoring Revenue Agrmt	Financial	Department	Internal	
<i>Probation</i>				\$165,062
Audit and Fiscal Assistance	Fiscal/Complianc	Auditor-Controller	Internal	
Probation DOJ Appropriation Review	Special	Board	Internal	
Procurement	Compliance	Audit Committee	Internal	
Technical Assistance	Special	Auditor-Controller	Internal	
<i>Public Defender</i>				\$37,084
Payroll/Personnel	Compliance	Board	Internal	
<i>Regional Planning</i>				\$9,300

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal	
<i>Registrar-Recorder/County Clerk</i>				\$96,431
Operations Review	Fiscal	Auditor-Controller	Internal	
Procurement	Compliance	Audit Committee	Internal	
Trust and Special Funds	Financial/Compli	Auditor-Controller	Internal	
<i>Sheriff</i>				\$175,743
Accounts Receivable	Fiscal	Auditor-Controller	Internal	
Budget Review	Fiscal	Auditor-Controller	Internal	
Contract City Billing Rate	Fiscal/Compliance	Auditor-Controller	Internal	
Contracting	Fiscal	Auditor-Controller	Internal	
Inmate Welfare Fund F/C Audit FY 2008-09	Financial/ Compli	Department	Master Agreeeme	
Payroll/Personnel Follow-Up	Compliance	Board	Internal	
Procurement	Compliance	Audit Committee	Internal	
Technical Assistance	Special	Auditor-Controller	Internal	

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
<i>Treasurer and Tax Collector</i>				\$172,603
Collections Suspense Account	Fiscal	Department	Internal	
Commitments, Accruals and Trust	Financial/Compli	Auditor-Controller	Internal	
COSO Tax Payments/IT Wires	IT	Auditor-Controller	Internal	
County Treasury Annual Audit and Quarterly Audits FY2009-10 and FY2010-11	Fiscal	Government Code	Master Agreeeme	
Redemption Review	Fiscal	Government Code	Internal	
TTC Disposal Facility Tax Special Study FY 2005-06 through F	Financial/ Compli	Department	Master Agreeeme	
User Utility Tax Review	Fiscal	County Code	Master Agreeeme	
NCC-GENERAL FUND TOTAL				\$1,553,717

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
REVENUE				
<i>Community Development Commission</i>				\$55,626
ARRA Funding Review	Financial/Compli	Auditor-Controller	Internal	
Fiscal Review	Fiscal	Department	Internal	
<i>Fire Department</i>				\$18,600
Payroll/Personnel	Compliance	Board	Internal	
<i>Parks and Recreation</i>				\$39,223
Regional Park Open Space Grants FY 2007-08	Financial	Department	Master Agreeeme	
Regional Park Open Space Grants FY 2008-09	Financial	Department	Master Agreeeme	
RPOSD - WO Monitoring FY2009-10	Compliance	Department	Internal	
<i>Public Library</i>				\$143,701
Payroll/Personnel	Compliance	Board	Internal	
Public Library Strategic Financial Planning Study	Fiscal	Department	Master Agreeeme	

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
<i>Public Works</i>				\$570,226
Annual Inventory Count Prior to FY 2009-10	Financial	Government Code	Internal	
ARRA Funding Review	Financial/Compli	Auditor-Controller	Internal	
ARRA Grant Reviews	Compliance	Auditor-Controller	Internal	
Contracting	Financial	Auditor-Controller	Internal	
Countywide Procurement Audits	Compliance	Board	Internal	
Flood Control District Audit Work Order	Financial	Department	Master Agreeeme	
Payroll and Personnel Review	Compliance	Board	Internal	
Sanitation District IT eCAPS Interface	IT	Auditor-Controller	Internal	
Technical Assistance	Special	Auditor-Controller	Internal	
Utility Payment Application Payment Process Rev	Compliance	Auditor-Controller	Internal	
Watershed Conservation Authority Work Order	Financial	Department	Master Agreeeme	
<i>Treasurer and Tax Collector</i>				\$27,813
Cash Difference Fund	Financial	Board	Internal	
County Treasury Cash Counts	Financial	Government Code	Internal	

Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
			REVENUE	TOTAL \$855,189

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
NON-BILLED				
<i>Auditor-Controller</i>				\$300,422
A-C eCAPS Assistance	IT	Auditor-Controller	Internal	
Audit Division Internal Peer Review	Peer Review	Audit Standards	Internal	
Board IT Policy Compliance	IT	Board	Internal	
Business Continuity Planning	Management	Auditor-Controller	Internal	
eCAPS Internal Control Plan	IT	Auditor-Controller	Internal	
eCAPS Support	IT	Auditor-Controller	Internal	
eHR Assistance	IT	Auditor-Controller	Internal	
ICCP/IT Risk Assessment	Special	Auditor-Controller	Internal	
Training	Special	Board	Internal	
<i>Groups of Audits Applicable to Multiple Coun</i>				\$963,371
Annual Report on Revolving Funds/Revolving Cash Trust Fund FY2009-10	Special	Government Code	Internal	
ARRA Grant Reviews	Compliance	Auditor-Controller	Internal	

***Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011***

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
Audit Recommendation	Special	Board	Internal	
Board Requests and Special Investigations	Special	Board	Internal	
Commission Sunset Reviews	Special	Board	Internal	
Continuous Controls Monitoring	IT	Auditor-Controller	Internal	
COSO Control Documentation Updates	Fiscal	Auditor-Controller	Internal	
County Fiscal Manual	Financial/Compli	Auditor-Controller	Internal	
Countywide Audit Risk Assessment	Special	Audit Standards	Internal	
Departmental Technical Assistance (Smaller depts)	Special	Auditor-Controller	Internal	
eCAPS Data Analysis and Reporting	IT	Auditor-Controller	Internal	
eCommerce	IT	Board	Internal	
Ethics Review	Management	Audit Standards	Internal	
ICCP Administration	Management	Auditor-Controller	Internal	
IT Governance Review	IT/Compliance	Audit Standards	Internal	
Master Agreement Assistance	Financial/Compli	Auditor-Controller	Internal	
Non-Departmental Technical Assistance	Special	Auditor-Controller	Internal	
Optical Archive User Approvals	Compliance	Auditor-Controller	Internal	

Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
Reviews of Proposition A Contracts >= \$1 million and Sample o	Special	Board	Internal	
<i>Special Funds/Special Districts</i>				\$111,252
Financial - Requested by Sativa	Financial	Auditor-Controller	Internal	
Special District Audits - Government Code 26909	Financial	Government Code	Internal	
NON-BILLED TOTAL				\$1,375,045

Auditor-Controller, Audit Division
AUDIT PLAN FISCAL YEAR 2010-2011

ATTACHMENT 3

<i>Department</i>	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>	<i>Estimated Cost</i>
-------------------	-------------	---------------	---------------------	-----------------------

FY2010-11 TOTAL ESTIMATED COST \$8,876,620